

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

AFFIDAVIT OF SERVICE

I, Amy Castillo, depose and say that I am employed by Kroll Restructuring Administration LLC (“*Kroll*”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On December 15, 2023, at my direction and under my supervision, employees of Kroll caused the following documents to be served via email to the Office of the United States Trustee, Attn: Benjamin A. Hackman, David Gerardi and Jon Lipshie, benjamin.a.hackman@usdoj.gov; david.gerardi@usdoj.gov; jon.lipshie@usdoj.gov:

- Chapter 11 Monthly Operating Report for Case Number 22-11068 for the Month Ending: 10/31/2023 [Docket No. 4706]
- Chapter 11 Monthly Operating Report for Case Number 22-11104 for the Month Ending: 10/31/2023 [Docket No. 4708]
- Chapter 11 Monthly Operating Report for Case Number 22-11134 for the Month Ending: 10/31/2023 [Docket No. 4710]
- Chapter 11 Monthly Operating Report for Case Number 22-11105 for the Month Ending: 10/31/2023 [Docket No. 4711]
- Chapter 11 Monthly Operating Report for Case Number 22-11069 for the Month Ending: 10/31/2023 [Docket No. 4712]
- Chapter 11 Monthly Operating Report for Case Number 22-11106 for the Month Ending: 10/31/2023 [Docket No. 4713]

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>.

- Chapter 11 Monthly Operating Report for Case Number 22-11066 for the Month Ending: 10/31/2023 [Docket No. 4714]
- Chapter 11 Monthly Operating Report for Case Number 22-11067 for the Month Ending: 10/31/2023 [Docket No. 4715]
- Chapter 11 Monthly Operating Report for Case Number 22-11107 for the Month Ending: 10/31/2023 [Docket No. 4716]
- Chapter 11 Monthly Operating Report for Case Number 22-11108 for the Month Ending: 10/31/2023 [Docket No. 4717]
- Chapter 11 Monthly Operating Report for Case Number 22-11078 for the Month Ending: 10/31/2023 [Docket No. 4719]
- Chapter 11 Monthly Operating Report for Case Number 22-11109 for the Month Ending: 10/31/2023 [Docket No. 4720]
- Chapter 11 Monthly Operating Report for Case Number 22-11079 for the Month Ending: 10/31/2023 [Docket No. 4721]
- Chapter 11 Monthly Operating Report for Case Number 22-11080 for the Month Ending: 10/31/2023 [Docket No. 4723]
- Chapter 11 Monthly Operating Report for Case Number 22-11081 for the Month Ending: 10/31/2023 [Docket No. 4724]
- Chapter 11 Monthly Operating Report for Case Number 22-11082 for the Month Ending: 10/31/2023 [Docket No. 4726]
- Chapter 11 Monthly Operating Report for Case Number 22-11110 for the Month Ending: 10/31/2023 [Docket No. 4729]
- Chapter 11 Monthly Operating Report for Case Number 22-11083 for the Month Ending: 10/31/2023 [Docket No. 4730]
- Chapter 11 Monthly Operating Report for Case Number 22-11084 for the Month Ending: 10/31/2023 [Docket No. 4732]
- Chapter 11 Monthly Operating Report for Case Number 22-11085 for the Month Ending: 10/31/2023 [Docket No. 4733]
- Chapter 11 Monthly Operating Report for Case Number 22-11162 for the Month Ending: 10/31/2023 [Docket No. 4739]

- Chapter 11 Monthly Operating Report for Case Number 22-11070 for the Month Ending: 10/31/2023 [Docket No. 4740]
- Chapter 11 Monthly Operating Report for Case Number 22-11111 for the Month Ending: 10/31/2023 [Docket No. 4741]
- Chapter 11 Monthly Operating Report for Case Number 22-11112 for the Month Ending: 10/31/2023 [Docket No. 4742]
- Chapter 11 Monthly Operating Report for Case Number 22-11136 for the Month Ending: 10/31/2023 [Docket No. 4743]
- Chapter 11 Monthly Operating Report for Case Number 22-11113 for the Month Ending: 10/31/2023 [Docket No. 4744]
- Chapter 11 Monthly Operating Report for Case Number 22-11138 for the Month Ending: 10/31/2023 [Docket No. 4745]
- Chapter 11 Monthly Operating Report for Case Number 22-11139 for the Month Ending: 10/31/2023 [Docket No. 4746]
- Chapter 11 Monthly Operating Report for Case Number 22-11114 for the Month Ending: 10/31/2023 [Docket No. 4748]
- Chapter 11 Monthly Operating Report for Case Number 22-11115 for the Month Ending: 10/31/2023 [Docket No. 4749]
- Chapter 11 Monthly Operating Report for Case Number 22-11141 for the Month Ending: 10/31/2023 [Docket No. 4750]
- Chapter 11 Monthly Operating Report for Case Number 22-11116 for the Month Ending: 10/31/2023 [Docket No. 4752]
- Chapter 11 Monthly Operating Report for Case Number 22-11117 for the Month Ending: 10/31/2023 [Docket No. 4754]
- Chapter 11 Monthly Operating Report for Case Number 22-11164 for the Month Ending: 10/31/2023 [Docket No. 4757]
- Chapter 11 Monthly Operating Report for Case Number 22-11165 for the Month Ending: 10/31/2023 [Docket No. 4759]
- Fourth Interim Fee Application of Landis Rath & Cobb LLP [Docket No. 4758] (the ***“Fee Application of Landis Rath”***)

- Chapter 11 Monthly Operating Report for Case Number 22-11143 for the Month Ending: 10/31/2023 [Docket No. 4762]
- Chapter 11 Monthly Operating Report for Case Number 22-11118 for the Month Ending: 10/31/2023 [Docket No. 4763]
- Chapter 11 Monthly Operating Report for Case Number 22-11145 for the Month Ending: 10/31/2023 [Docket No. 4771]
- Chapter 11 Monthly Operating Report for Case Number 22-11099 for the Month Ending: 10/31/2023 [Docket No. 4772]
- Chapter 11 Monthly Operating Report for Case Number 22-11166 for the Month Ending: 10/31/2023 [Docket No. 4773]
- Chapter 11 Monthly Operating Report for Case Number 22-11075 for the Month Ending: 10/31/2023 [Docket No. 4774]
- Fourth Interim Fee Application of Perella Weinberg Partners LP [Docket No. 4775] (the ***“Fee Application of Perella Weinberg Partners LP”***)
- Chapter 11 Monthly Operating Report for Case Number 22-11101 for the Month Ending: 10/31/2023 [Docket No. 4776]
- Chapter 11 Monthly Operating Report for Case Number 22-11074 for the Month Ending: 10/31/2023 [Docket No. 4777]
- Chapter 11 Monthly Operating Report for Case Number 22-11102 for the Month Ending: 10/31/2023 [Docket No. 4778]
- Chapter 11 Monthly Operating Report for Case Number 22-11103 for the Month Ending: 10/31/2023 [Docket No. 4779]
- Notice of Change in Hourly Rates of Sullivan & Cromwell LLP [Docket No. 4780] (the ***“Notice of Sullivan & Cromwell Rate Changes”***)
- Chapter 11 Monthly Operating Report for Case Number 22-11167 for the Month Ending: 10/31/2023 [Docket No. 4781]
- Chapter 11 Monthly Operating Report for Case Number 22-11168 for the Month Ending: 10/31/2023 [Docket No. 4782]
- Chapter 11 Monthly Operating Report for Case Number 22-11119 for the Month Ending: 10/31/2023 [Docket No. 4785]

- Chapter 11 Monthly Operating Report for Case Number 22-11076 for the Month Ending: 10/31/2023 [Docket No. 4788]
- Notice of Change in Hourly Rates of Landis Rath & Cobb LLP [Docket No. 4789] (the ***“Notice of Landis Rate Changes”***)
- Chapter 11 Monthly Operating Report for Case Number 22-11120 for the Month Ending: 10/31/2023 [Docket No. 4790]
- Chapter 11 Monthly Operating Report for Case Number 22-11122 for the Month Ending: 10/31/2023 [Docket No. 4791]
- Chapter 11 Monthly Operating Report for Case Number 22-11169 for the Month Ending: 10/31/2023 [Docket No. 4792]
- Third Supplemental Declaration of Matthew Evans of AlixPartners, LLP [Docket No. 4793] (the ***“Declaration of Matthew Evans”***)
- Chapter 11 Monthly Operating Report for Case Number 22-11123 for the Month Ending: 10/31/2023 [Docket No. 4794]
- Notice of Change in Hourly Rates of Alvarez & Marsal North America LLC [Docket No. 4795] (the ***“Notice of Alvarez & Marsal Rate Change”***)
- Chapter 11 Monthly Operating Report for Case Number 22-11171 for the Month Ending: 10/31/2023 [Docket No. 4796]
- Chapter 11 Monthly Operating Report for Case Number 22-11149 for the Month Ending: 10/31/2023 [Docket No. 4797]
- Chapter 11 Monthly Operating Report for Case Number 22-11172 for the Month Ending: 10/31/2023 [Docket No. 4800]
- Chapter 11 Monthly Operating Report for Case Number 22-11124 for the Month Ending: 10/31/2023 [Docket No. 4801]
- Chapter 11 Monthly Operating Report for Case Number 22-11173 for the Month Ending: 10/31/2023 [Docket No. 4802]
- Chapter 11 Monthly Operating Report for Case Number 22-11125 for the Month Ending: 10/31/2023 [Docket No. 4803]
- Chapter 11 Monthly Operating Report for Case Number 22-11174 for the Month Ending: 10/31/2023 [Docket No. 4804]

- Chapter 11 Monthly Operating Report for Case Number 22-11126 for the Month Ending: 10/31/2023 [Docket No. 4805]
- Chapter 11 Monthly Operating Report for Case Number 22-11175 for the Month Ending: 10/31/2023 [Docket No. 4806]
- Chapter 11 Monthly Operating Report for Case Number 22-11127 for the Month Ending: 10/31/2023 [Docket No. 4807]
- Chapter 11 Monthly Operating Report for Case Number 22-11176 for the Month Ending: 10/31/2023 [Docket No. 4808]
- Chapter 11 Monthly Operating Report for Case Number 22-11150 for the Month Ending: 10/31/2023 [Docket No. 4809]
- Chapter 11 Monthly Operating Report for Case Number 22-11128 for the Month Ending: 10/31/2023 [Docket No. 4811]
- Chapter 11 Monthly Operating Report for Case Number 22-11129 for the Month Ending: 10/31/2023 [Docket No. 4812]
- Fourth Interim Application of AlixPartners, LLP, Forensic Investigation Consultant to the Chapter 11 Debtors and Debtors-in-Possession, for Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from August 1, 2023 through October 31, 2023 [Docket No. 4813] (the ***“Fee Application of AlixPartners”***)
- Chapter 11 Monthly Operating Report for Case Number 22-11131 for the Month Ending: 10/31/2023 [Docket No. 4815]
- Chapter 11 Monthly Operating Report for Case Number 22-11155 for the Month Ending: 10/31/2023 [Docket No. 4817]
- Fourth Interim Fee Application of Sullivan & Cromwell LLP [Docket No. 4819] (the ***“Fee Application of Sullivan & Cromwell”***)
- Chapter 11 Monthly Operating Report for Case Number 22-11159 for the Month Ending: 10/31/2023 [Docket No. 4820]
- Chapter 11 Monthly Operating Report for Case Number 22-11073 for the Month Ending: 10/31/2023 [Docket No. 4823]
- Chapter 11 Monthly Operating Report for Case Number 22-11086 for the Month Ending: 10/31/2023 [Docket No. 4824]

- Chapter 11 Monthly Operating Report for Case Number 22-11177 for the Month Ending: 10/31/2023 [Docket No. 4825]
- Chapter 11 Monthly Operating Report for Case Number 22-11156 for the Month Ending: 10/31/2023 [Docket No. 4826]
- Chapter 11 Monthly Operating Report for Case Number 22-11157 for the Month Ending: 10/31/2023 [Docket No. 4827]
- Chapter 11 Monthly Operating Report for Case Number 22-11158 for the Month Ending: 10/31/2023 [Docket No. 4828]
- Chapter 11 Monthly Operating Report for Case Number 22-11077 for the Month Ending: 10/31/2023 [Docket No. 4829]
- Chapter 11 Monthly Operating Report for Case Number 22-11087 for the Month Ending: 10/31/2023 [Docket No. 4830]
- Chapter 11 Monthly Operating Report for Case Number 22-11088 for the Month Ending: 10/31/2023 [Docket No. 4831]
- Chapter 11 Monthly Operating Report for Case Number 22-11153 for the Month Ending: 10/31/2023 [Docket No. 4832]
- Chapter 11 Monthly Operating Report for Case Number 22-11160 for the Month Ending: 10/31/2023 [Docket No. 4833]
- Chapter 11 Monthly Operating Report for Case Number 22-11154 for the Month Ending: 10/31/2023 [Docket No. 4834]
- Chapter 11 Monthly Operating Report for Case Number 22-11089 for the Month Ending: 10/31/2023 [Docket No. 4835]
- Chapter 11 Monthly Operating Report for Case Number 22-11090 for the Month Ending: 10/31/2023 [Docket No. 4838]
- Chapter 11 Monthly Operating Report for Case Number 22-11091 for the Month Ending: 10/31/2023 [Docket No. 4839]
- Chapter 11 Monthly Operating Report for Case Number 22-11161 for the Month Ending: 10/31/2023 [Docket No. 4840]
- Chapter 11 Monthly Operating Report for Case Number 22-11092 for the Month Ending: 10/31/2023 [Docket No. 4841]

- Chapter 11 Monthly Operating Report for Case Number 22-11094 for the Month Ending: 10/31/2023 [Docket No. 4842]
- Chapter 11 Monthly Operating Report for Case Number 22-11095 for the Month Ending: 10/31/2023 [Docket No. 4843]
- Chapter 11 Monthly Operating Report for Case Number 22-11096 for the Month Ending: 10/31/2023 [Docket No. 4844]
- Chapter 11 Monthly Operating Report for Case Number 22-11097 for the Month Ending: 10/31/2023 [Docket No. 4845]
- Chapter 11 Monthly Operating Report for Case Number 22-11072 for the Month Ending: 10/31/2023 [Docket No. 4846]
- Chapter 11 Monthly Operating Report for Case Number 22-11183 for the Month Ending: 10/31/2023 [Docket No. 4847]
- Chapter 11 Monthly Operating Report for Case Number 22-11071 for the Month Ending: 10/31/2023 [Docket No. 4848]
- Chapter 11 Monthly Operating Report for Case Number 22-11098 for the Month Ending: 10/31/2023 [Docket No. 4849]
- Fourth Interim Fee Application of Quinn Emanuel Urquhart & Sullivan, LLP [Docket No. 4850] (the “*Fee Application of Quinn Emanuel*”)
- Fourth Interim Fee Application of Alvarez & Marsal North America, LLC [Docket No. 4854] (the “*Fee Application of Alvarez & Marsal*”)

On December 15, 2023, at my direction and under my supervision, employees of Kroll caused the Fee Application of Landis Rath, Fee Application of Perella Weinberg, Fee Application of AlixPartners, Fee Application of Sullivan Cromwell, Fee Application of Quinn Emanuel and Fee Application of Alvarez & Marsal to be served via email to Godfrey & Kahn, S.C., Attn: Katherine Stadler, kstadler@gklaw.com.

On December 15, 2023, at my direction and under my supervision, employees of Kroll caused the Fee Application of Landis Rath, Fee Application of Perella Weinberg, Notice of Sullivan & Cromwell Rate Changes, Notice of Landis Rate Changes, Declarations of Matthew Evans, Fee Application of AlixPartners, Fee Application of Sullivan Cromwell, Fee Application of Quinn Emanuel and Fee Application of Alvarez & Marsal to be served via email to the Counsel of Unsecured Creditors Committee Email Service List attached hereto as **Exhibit A**.

On December 15, 2023, at my direction and under my supervision, employees of Kroll caused the Notice of Sullivan & Cromwell Rate Changes, Notice of Landis Rate Changes, Declaration of Matthew Evans and Notice of Alvarez & Marsal Rate Change to be served via first class mail to FTX Trading LTD., Attn: President or General Counsel, 10-11 Madolin Place, Friars Hill Road, St. John's, Antigua and Barbuda, AG-04.

On December 15, 2023, at my direction and under my supervision, employees of Kroll caused the following document to be served via first class mail to the U.S Department of Justice, The Internal Revenue Service, Attn: Elisabeth M. Bruce and Stephanie A. Sasarak, P.O. Box 227, Washinton, DC, 20044:

- Debtors' First Set of Interrogatories and Request for Production of Documents Directed to the United States Department of the Treasury – Internal Revenue Service in Connection with Estimating Claims Under Bankruptcy Rule 502(c) attached hereto as **Exhibit B**

Dated: December 28, 2023

/s/ Amy Castillo
Amy Castillo

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on December 28, 2023, by Amy Castillo, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ OLEG BITMAN
Notary Public, State of New York
No. 01BI6339574
Qualified in Queens County
Commission Expires April 4, 2024

Exhibit A

Exhibit A

Counsel of Unsecured Creditors Committee Email Service List

Served via email

NAME	NOTICE NAME	EMAIL
LANDIS RATH & COBB LLP	ATTN: ADAM G. LANDIS, KIMBERLY A. BROWN, MATTHEW R. PIERCE, NICOLAS E. JENNER, GEORGE A. WILLIAMS III	LANDIS@LRCLAW.COM; BROWN@LRCLAW.COM; PIERCE@LRCLAW.COM; JENNER@LRCLAW.COM; WILLIAMS@LRCLAW.COM
OFFICE OF THE UNITED STATES TRUSTEE	ATTN: BENJAMIN A. HACKMAN, DAVID GERARDI, JON.LIPSHIE	BENJAMIN.A.HACKMAN@USDOJ.GOV; DAVID.GERARDI@USDOJ.GOV; JON.LIPSHIE@USDOJ.GOV
PAUL HASTINGS	ATTN: GABE E. SASSON, KRISTOPHER M. HANSEN, KENNETH PASQUALE, LUC A. DESPINS, EREZ E. GILAD AND SAMANTHA MARTIN	GABESASSON@PAULHASTINGS.COM; KRISHANSEN@PAULHASTINGS.COM; KENPASQUALE@PAULHASTINGS.COM; EREZGILAD@PAULHASTINGS.COM; LUCDESPINS@PAULHASTINGS.COM; SAMANTHAMARTIN@PAULHASTINGS.COM
SULLIVAN & CROMWELL LLP	ATTN: ANDREW G. DIETDERICH, JAMES L. BROMLEY, BRIAN D. GLUECKSTEIN, ALEXA J. KRANZLEY	DIETDERICHA@SULLCROM.COM; BROMLEYJ@SULLCROM.COM; GLUECKSTEINB@SULLCROM.COM; KRANZLEYA@SULLCROM.COM; PETIFORDJ@SULLCROM.COM
YOUNG CONAWAY STARGATT & TAYLOR, LLP	ATTN: MATTHEW B. LUNN, ROBERT F. POPPITI, JR.	MLUNN@YCST.COM; RPOPPITI@YCST.COM

Exhibit B

SRF 75294

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)

(Jointly Administered)

**DEBTORS' FIRST SET OF INTERROGATORIES AND REQUEST
FOR PRODUCTION OF DOCUMENTS DIRECTED TO THE UNITED STATES
DEPARTMENT OF THE TREASURY – INTERNAL REVENUE SERVICE
IN CONNECTION WITH ESTIMATING CLAIMS UNDER BANKRUPTCY RULE 502(c)**

Pursuant to Rules 26, 33, and 34 of the Federal Rules of Civil Procedure, made applicable by Federal Rules of Bankruptcy Procedure 7026, 7033, 7034, and 9014 (the “Bankruptcy Rules”) and the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules” and together with the Bankruptcy Rules, the “Rules”), FTX Trading Ltd. and its affiliated debtors and debtors-in-possession (each a “Debtor,” and collectively the “Debtors”), by their counsel, propound the following Interrogatories (each an “Interrogatory,” and collectively “Interrogatories”) and Request for Production of Documents (“Request for Production,” and, together with Interrogatories, “Discovery Requests”) on the United States Department of the Treasury – Internal Revenue Service (“IRS”). Pursuant to Federal Rule of Civil Procedure 33 and Bankruptcy Rule 7033, and in connection with the expedited schedule for an estimation hearing ordered by the Court on December 13, 2023, the

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryson’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

Debtors request that the IRS provide responses to these Discovery Requests on or before December 29, 2023.

INTRODUCTION

The 13 Debtors that are U.S. taxpayers have completed and filed U.S. tax returns for the taxable prepetition period through October 31, 2022 or December 31, 2022, as applicable. The Debtors' tax returns show no incremental tax liability and more than \$11 billion in net taxable losses. Yet the IRS has filed proofs of claim asserting that the Debtors collectively owe approximately \$24 billion in additional taxes to the United States, without any explanation or support for those claims. The Debtors set forth these Discovery Requests to ascertain the factual and legal bases for the IRS's unsubstantiated claims, which is needed for the hearing to estimate the IRS's claims that has been ordered by the Court.

DEFINITIONS

The following Definitions apply to the Discovery Requests without regard to capitalization.

1. The terms "all," "any," and "each" shall each be construed as encompassing any and all.
2. The terms "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of each Discovery Request all responses that might otherwise be construed to be outside of its scope.
3. The term "including" means including without limitation.
4. "Communication" means the transmittal of information (in the form of facts, ideas, inquiries or otherwise).
5. "Document" is defined to be synonymous in meaning and equal in scope to the usage of the term "documents or electronically stored information" in Federal Rule of Civil

Procedure 34(a)(1)(A).

6. “Objection” means the *United States’ Objection to Debtors’ Motion for Entry of an Order Establishing a Schedule and Procedures for Estimating Claims Filed by the United States Department of the Treasury – Internal Revenue Service* [D.I. 4509].

7. “Relevant Tax Year” refers to each of the Debtors’ tax years ending December 31, 2018, March 31, 2019, December 31, 2019, December 31, 2020, December 31, 2021, October 31, 2022, and December 31, 2022, as applicable.

8. “You” and “Your” means, collectively and severally, (i) the IRS, (ii) each of the IRS’s departments, agencies, bureaus, and other sub-divisions, and (iii) each of the IRS’s employees, officers, directors, agents, contractors or representatives, or any other person or entity acting on behalf of any of the foregoing.

9. To bring within the scope of the Discovery Requests all information that might otherwise be construed to be outside of their scope, the following rules of construction apply: (i) the present tense shall be construed to include the past tense and vice versa; and (ii) the use of the singular form of any word includes the plural and vice versa.

INSTRUCTIONS

1. These Discovery Requests are continuing in nature, requiring the service of supplementary and amended answers or responses, in accordance with Federal Rule of Civil Procedure 26(e), as made applicable by Bankruptcy Rule 7026, if You obtain further or different information responsive to these Discovery Requests.

2. These Discovery Requests call for the production of responsive information or documents in Your possession, custody, or control, including, but not limited to, information or documents in the possession, custody, or control of any of Your officers, directors, agents, contractors, attorneys or representatives, or any other person or entity acting on behalf of any of

the foregoing, regardless of location.

3. For the purpose of reading, interpreting, or construing the scope of these Discovery Requests, the terms used shall be given their most expansive and inclusive interpretation.

4. Each Interrogatory and Request for Production shall be construed independently and not by reference to any other Interrogatory or Request for Production for the purpose of limitation or exclusion, unless the context requires otherwise.

5. You must respond to the Discovery Requests fully, unless they are objected to, in which event the reasons for the objections and the other information required by Federal Rule of Civil Procedure 33(b)(4) and Federal Rule of Civil Procedure 34(b)(2), as made applicable by Bankruptcy Rules 7033 and 7034, should be specifically and separately stated.

6. The Interrogatories are to be answered with reference to all information that is available to You or any agents or attorneys acting on Your behalf and not merely information within Your personal knowledge. To the extent that You claim You cannot fully answer the Interrogatories after exercising reasonable diligence to obtain the requested information, so state, and specify (a) the portion of each Interrogatory that cannot be responded to fully and completely, (b) what efforts were made to obtain the requested information, (c) the facts relied upon that support Your contention that such Interrogatory cannot be answered fully and completely, and (d) any knowledge, information or belief You have concerning the unanswered portion of any such Interrogatory.

7. You must produce documents responsive to the Request for Production as they have been kept in the usual course of business.

8. If any portion of a document is responsive to the Request for Production, the

entire document shall be produced. If there are no documents responsive to the Request for Production, You must so state in writing.

9. If, in answering these Discovery Requests, You assert that there is any ambiguity in interpreting any Interrogatory, Request for Production, Definition, or Instruction, You should not use that claim as a basis for refusing to respond; instead, You shall set forth as part of Your response the specific language deemed to be ambiguous and explain the reasonable interpretation of the purportedly ambiguous language that You have adopted in responding to the Discovery Request.

10. If You withhold any document or information under a claim of privilege, immunity, or protection, including the attorney-client privilege or work product doctrine, You shall provide a written privilege log that sets forth the information required by Rule 26(b)(5) of the Federal Rules of Civil Procedure, as made applicable by Bankruptcy Rule 7026.

11. If You redact information from a document produced in response to the Discovery Requests, You shall identify the redaction by stamping the word “Redacted” on the document at each place where information has been redacted and separately log each redaction on the privilege log referenced in Instruction No. 10.

INTERROGATORIES

1. Separately for each Debtor and each Relevant Tax Year, identify the amount of income tax that You contend the Debtor owes for that Relevant Tax Year and, for each such contention, state the bases for each contention, including by specifying the material facts, legal analyses and authorities, and documents or other evidence supporting Your contention.

2. Separately for each Debtor and each Relevant Tax Year, identify the amount of employment tax that You contend the Debtor owes for that Relevant Tax Year and, for each such contention, state the bases for each contention, including by specifying the material facts, legal

analyses and authorities, and documents or other evidence supporting Your contention.

3. Separately for each Debtor and each Relevant Tax Year, state whether You contend that the Debtor owes any penalty or addition to tax for that Relevant Tax Year and, if You so contend, identify, separately for each Debtor and each Relevant Tax Year, the type(s) and amount(s) of penalty(-ies) or addition(s) to tax that You contend are owed, and state the bases for each contention, including by specifying the material facts, legal analyses and authorities, and documents or other evidence supporting Your contention.

4. State whether You contend that FTX Trading Ltd. “operated through agents in the U.S.” (Objection at 11) and, if You so contend, state:

- (a) the amount of gross income that you contend FTX Trading Ltd. derived from such operation in each Relevant Tax Year;
- (b) the bases for your contention that such amount of gross income has not already been included, or otherwise taken into account, on Form 5471 of the relevant U.S. tax return filed by Paper Bird, Inc., the sole US shareholder of FTX Trading Ltd., in each Relevant Tax Year; and
- (c) the bases for each of the foregoing contentions, including by specifying the material facts, legal analyses and authorities, and documents or other evidence supporting Your contention.

5. State whether You contend that Alameda Research BVI “operated through agents in the U.S.” (Objection at 11) and, if You so contend, state:

- (a) the amount of gross income that you contend Alameda Research BVI derived from such operation in each Relevant Tax Year;
- (b) the bases for your contention that such amount of gross income has not already been included, or otherwise taken into account, on Form 5471 of the relevant U.S. tax return filed by Paper Bird, Inc., the sole U.S. shareholder of Alameda Research BVI, in each Relevant Tax Year; and
- (c) the bases for each of the foregoing contentions, including by specifying the material facts, legal analyses and authorities, and documents or other evidence supporting Your contention.

6. State whether You contend that FTX Trading Ltd. “sold products or services in

the U.S.” (Objection at 11) and, if You so contend, state:

- (a) the amount of gross income that you contend FTX Trading Ltd. derived from such sales in each Relevant Tax Year;
- (b) the bases for your contention that such amount of gross income has not already been included, or otherwise taken into account, on Form 5471 of the relevant U.S. tax return filed by Paper Bird, Inc., the sole U.S. shareholder of FTX Trading Ltd., in each Relevant Tax Year; and
- (c) the bases for Your contention, including by specifying the material facts, legal analyses and authorities, and documents or other evidence supporting Your contention.

7. State whether You contend that Alameda Research BVI “sold products or services in the U.S.” (Objection at 11) and, if You so contend, state:

- (a) the amount of gross income that you contend Alameda Research BVI derived from such sales in each Relevant Tax Year;
- (b) the bases for your contention that such amount of gross income has not already been included, or otherwise taken into account, on Form 5471 of the relevant U.S. tax return filed by Paper Bird, Inc., the sole U.S. shareholder of Alameda Research BVI, in each Relevant Tax Year; and
- (c) the bases for Your contention, including by specifying the material facts, legal analyses and authorities, and documents or other evidence supporting Your contention.

8. State whether You contend that any Debtor generated taxable income through “Alameda’s control of misappropriated deposits” (Objection at 11) and, if You so contend:

- (a) identify the particular Debtor(s) that You contend derived such taxable income and the Relevant Tax Year(s) in which such taxable income was generated;
- (b) separately for each Debtor and Relevant Tax Year identified in subpart (a) to this Interrogatory, identify the amount of taxable income that You believe was derived as a result of such control; and
- (c) separately for each Debtor and Relevant Tax Year identified in subpart (a) to this Interrogatory, state the bases for Your contention, including by specifying the material facts, legal analyses and authorities, and documents or other evidence supporting Your contention.

REQUEST FOR PRODUCTION OF DOCUMENTS

1. To the extent not yet exchanged between You and the Debtors, produce all documents identified in Your answers to the foregoing interrogatories or relied upon in providing those answers.

Dated: December 15, 2023
Wilmington, Delaware

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